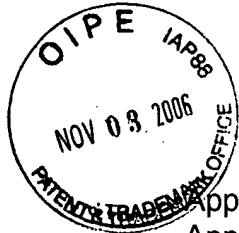


I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on October 31, 2006.



Alexandra Allison  
Alexandra Allison

PATENT

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

|                 |   |   |
|-----------------|---|---|
| Applicant       | : | Brent C. Abrahm, et al.   |
| Application No. | : | 09/866,544  |
| Filed           | : | May 25, 2001  |
| Title           | : | Apparatus, Systems and Methods for Transacting and Managing Like-Kind Exchanges |
| Grp./Div.       | : | 3693  |
| Examiner        | : | Patel, Jagdish  |
| Docket No.      | : | PELK0002/MRK  |

**AMENDMENT AND RESPONSE**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

140 S. Lake Ave., Suite 312  
Pasadena, CA 91101-4710  
October 31, 2006

Commissioner:

In reply to the Office Action regarding the above-identified application, dated July 5, 2006, Amendments to the Claims are submitted herewith and a Declaration Under 37 C.F.R. Section 132 by Brent C. Abrahm is filed concurrently herewith. A Petition for an Extension of Time for one month and the associated fee are filed concurrently herewith. It is respectfully submitted that a one-month extension is appropriate because this Amendment and Response is filed before the expiration of the one month period following the three-month time indicated by the Office Action, namely, before the expiration of November 5, 2006. Reconsideration of the application in view of the Amendments and the Response and Remarks below is respectfully requested.

**Amendments to the Claims** are reflected in the **Listing of Claims** that begins on page 3 of this paper.

Application Serial No. 09/866,544  
Amendment and Response to Office Action Dated July 5, 2006

**Response and Remarks** begin on page 48 of this paper.